

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: Assessors and Auditors

FROM: Barry Wood, Assessment Division Director *BW*

RE: Notification of Assessments (Form 11 and Form 113)

DATE: May 19, 2010

The purpose of this memo is to reiterate that notice must be given to the taxpayer if there is a change in the assessed value of real or personal property. In the February 1, 2010 memo on Assessment Appeals ([http://www.in.gov/dlgf/files/100201 - Wood Memo - Assessment Appeals.pdf](http://www.in.gov/dlgf/files/100201_-_Wood_Memo_-_Assessment_Appeals.pdf)), the Department of Local Government Finance ("Department") stated that assessing officials are required to mail notices of assessment if there is a change in assessed value per IC 6-1.1-4-22 and IC 6-1.1-9-1. This reminder comes at a time when several ratio studies have been approved and many more are expected to be submitted in the coming days.

Form 11, available at <https://forms.in.gov/Download.aspx?id=4814>, must be used by assessors to give notice to taxpayers of a change in the assessed value of their real property. As stated in the February 1, 2010 Assessment Appeals memo, Form 11s should be sent out after the county's ratio study and workbook have been reviewed and approved by the Department.

The notices of assessment may be sent to taxpayers after the assessor has rolled the gross assessed values to the auditor.

Pursuant to IC 6-1.1-3-20, if an assessing official changes a valuation made by a person on the person's personal property return or adds personal property and its value to a return, the assessing official must immediately give the person notice of the action taken. The Form 113, available at <https://forms.in.gov/Download.aspx?id=4818>, is used by assessors to give notice to taxpayers of changes in their personal property assessment.

The notice of assessment, whether the Form 11 or the Form 113, provides the taxpayer the opportunity to review the change in assessed value in advance of the tax bill, and to make a determination of whether to appeal the assessment. If there are significant increases in the number of inquiries and/or appeals from a particular neighborhood, area, or class of property, the assessing official will be able to identify and address those areas. The Auditor will also be able to better estimate whether an additional withholding (up to two percent [2%] of the assessed value) should be made for a tax jurisdiction, thereby leading to a more fair and accurate tax rate.

If you have any additional questions, please contact Assessment Division Director Barry Wood at 317.232.3762 or bwood@dlgf.in.gov.